



General Assembly

February Session, 2010

Amendment

LCO No. 4769

SB0043404769SR0

Offered by:
SEN. KANE, 32nd Dist.

To: Subst. Senate Bill No. 434

File No. 532

Cal. No. 338

"AN ACT CONCERNING THE REAL ESTATE CONVEYANCE TAX."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (C) of subdivision (59) of section 12-81 of the general
5 statutes, any person otherwise eligible for a 2009 grand list exemption
6 pursuant to subdivision (59) of said section 12-81 in the town of
7 Seymour, except that such person failed to file the required exemption
8 application within the time period prescribed, shall be regarded as
9 having filed said application in a timely manner if such person files
10 said application not later than thirty days after the effective date of this
11 section, and pays the late filing fee pursuant to section 12-81k of the
12 general statutes. Upon confirmation of the receipt of such fee and
13 verification of the exemption eligibility of the machinery and
14 equipment included in such application, the assessor shall approve the
15 exemption for such property. If taxes have been paid on the property
16 for which such exemption is approved, the town of Torrington shall

17 reimburse such person in an amount equal to the amount by which
18 such taxes exceed the taxes payable if the application had been filed in
19 a timely manner. Notwithstanding the provisions of subsection (c) of
20 section 12-94b of the general statutes and section 12-94e of the general
21 statutes, the assessor of the town of Seymour may submit such
22 approved exemption application to the Secretary of the Office of Policy
23 and Management together with a request for reimbursement of the tax
24 loss resulting from such exemption. Subject to the secretary's review
25 and approval of such exemption, such reimbursement shall be
26 included in the next certification the secretary makes to the
27 Comptroller under the provisions of section 12-94b of the general
28 statutes."